

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1660

March 1, 2011

SUMMARY OF BILL: Declares that individuals owing occupational privilege tax remain liable for paying the tax despite an employer's election to pay the tax on behalf of the individual.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Individuals remain liable for the tax under current law.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc